

**UNITED STATES DEPARTMENT OF AGRICULTURE**

Farm Service Agency  
Washington, DC 20250

|   |                     |
|---|---------------------|
| <b>Subsidiary Files<br/>2-PL (Revision 1)</b> | <b>Amendment 12</b> |
|---|---------------------|

**Approved by:** Acting Deputy Administrator, Farm Programs



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**Amendment Transmittal**

**A Reasons for Amendment**

Subparagraph 3 A has been amended to include 3-PL for web-based subsidiary files.

Subparagraph 11 B has been amended to clarify a reference to System 36.

Paragraph 37 has been amended to differentiate viewing eligibility records on the System 36 versus in the web-based software.

Paragraphs 105 and 106 have been withdrawn because:

- of recent additions to the web-based software
- CCC-738 and CCC-739 are obsolete.

Paragraph 107 has been added to provide instructions for using CCC-527's.

Subparagraph 130 B has been amended to reference "RC" rather than "CT" on a MABDIG report.

Paragraph 177 has been amended to:

- insert wording clarifying the PLM control and non-control County Offices.
- change references to CCC-527.

Subparagraph 366 D has been amended to properly list entity types with their respective business types.

Subparagraph 366 E has been amended to reference business types rather than entity codes.

## Amendment Transmittal (Continued)

### A Reasons for Amendment (Continued)

Subparagraph 367 C has been added to:

- provide information about employer ID numbers
- make reference to IRS rules provided in exhibit 10.

Subparagraphs 419 D and E have been amended to provide instructions to make record changes in SCIMS rather than System 36.

Exhibit 10 has been added to provide IRS information about applying for new employer ID numbers.

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**Part 1    General Information****1       Purpose****A   Handbook Purpose**

This handbook provides instructions for accessing and updating subsidiary files. Subsidiary files are used to assist State and County Offices:

- determine “persons” for payment limitation purposes

\* \* \*

- \*--enforce “person” determinations when issuing DCP, price support, CRP, and NAP--\* payments through automated systems.

This handbook applies to various programs operated by State and County Offices.

**B   Purpose of Subsidiary Files**

Subsidiary files provide pertinent producer information for payment applications.

## 2 Sources of Authority

### A Authority for Payment Limitation and Eligibility Provisions

Authority for payment limitation and payment eligibility provisions is in Sections 1001, 1001A, 1001B, and 1001C of the Food Security Act of 1985 (1985 Act), as amended.

### B Authority for HELC and WC Provisions

Authority for HELC and WC provisions is in the 1985 Act, as amended by:

- Pub. L. 101-28
- Food, Agriculture, Conservation, and Trade Act of 1990 (1990 Act)
- Federal Agriculture Improvement and Reform Act of 1996 (1996 Act).

### C Authority for Controlled Substance Violations

Authority for controlled substance violations is provided by Section 1764 of the 1985 Act, 99 Stat. 1354, 1652 (21 U.S.C. 881a), as amended.

## 3 Related Handbooks

### A FSA Handbooks

FSA handbooks related to subsidiary file applications include:

- 1-PL for payment limitation general provisions
- 1-CM for NAM general information and record transmissions
- 6-CP for HELC and WC compliance provisions
- \*--3-PL for web-based subsidiary files.--\*

## 6 Rollover of NAM Flags (Continued)

### C Example of Name and Address Flag Rollover

This MABDIG was printed just before subsidiary file rollover. Note that:

- \*--CY-2 active producer (AP) flag is “N”
- CY-1 multi-county (MCM) flag is “N”--\*
- the PY combined producer (CEM) flag is “N”.

| NAME & ADDRESS INFORMATION |      |             |             |      |    |     |     |        |         |               |
|----------------------------|------|-------------|-------------|------|----|-----|-----|--------|---------|---------------|
| Ind                        | Stat | Id and Type | Name        | Type | AP | MCM | CEM | PA-DEL | Pgm-Upd | Date          |
|                            |      | 474564345S  | ROB E BROWN | 01   | CY | Y   | Y   | N      | Y       | MAB060 970902 |
|                            |      |             |             | CY-1 | Y  | N   | N   |        |         |               |
|                            |      |             |             | CY-2 | N  | N   | N   |        |         |               |

A MABDIG printed after subsidiary file rollover was completed will show that the \*--information from the CY has been copied to the CY-1 fields. The CY fields remain as--\* they were before subsidiary file rollover, indicating the newly defaulted values.

| NAME & ADDRESS INFORMATION |      |             |             |      |    |     |     |        |         |               |
|----------------------------|------|-------------|-------------|------|----|-----|-----|--------|---------|---------------|
| Ind                        | Stat | Id and Type | Name        | Type | AP | MCM | CEM | PA-DEL | Pgm-Upd | Date          |
|                            |      | 474564345S  | ROB E BROWN | 01   | CY | Y   | Y   | N      | Y       | MAB140 971002 |
|                            |      |             |             | CY-1 | Y  | Y   | N   |        |         |               |
|                            |      |             |             | CY-2 | Y  | N   | N   |        |         |               |

## 7, 8 (Withdrawn--Amend. 10)

## 9 Eligibility File Rollover

### \*--A Rollover After Web-Based System Is Implemented

With the implementation of the web-based eligibility system, the rollover for eligibility records will be executed on the centralized database instead of on the System 36. Data from the centralized system is then downloaded to the System 36. See 3-PL, Part 8 for additional information on the web-based subsidiary rollover process.--\*

\* \* \*

**10     Subsidiary File Rollover of Multicounty, Combined Producer, Joint Operation, Entity, and PLM's**

**A   Rollover of Year-Specific Files**

The new subsidiary file year multicounty, combined producer, joint operation, entity, and PLM's will be created by copying all of the active records in the corresponding CY fields. None of the data in the files will be changed during the copy process.

**11     Rollover of PLM's**

**A   Overview**

A new PLM review file will be created by copying all of the active records in the CY PLM review file.

**\*--B   System 36 Subsidiary File Year PLM Review File Creation--\***

After the PLM review file is created:

- any data in the DATE CURRENT 502 field is moved to the DATE 502 RECEIVED field
- the following fields are initialized to blank:
  - DATE COC ACTION
  - DATE SUBMIT ST CTY
  - DATE DD REVIEW
  - DATE NOTIFIED
- the CODE LETTER field will retain its original value.

**12-22 (Reserved)**

## Section 2 Creating and Updating EFM Records

## 36 (Withdrawn--Amend. 10)

## \*--37 Viewing EFM Records

## A Viewing System 36 Producer Eligibility Records

To view producer EFM records using System 36, access the record according to this table.--\*

**Note:** PRESS “Enter” after entering the option on each menu or screen.

| Step | Menu or Screen                       | Action  |
|------|--------------------------------------|---|
| 1    | FAX07001, Application Selection      | ENTER “9”, “Common Provisions”.   |
| 2    | MA0000, Common Management Provisions | ENTER “4”, “Subsidiary Files Maintenance”.  |
| 3    | MAD000, Subsidiary Files             | ENTER “5”, “Eligibility”.   |
| 4    | MAD400, Eligibility File             | ENTER “2”, “View Eligibility Records”.  |
| 5    | MAD40501                             | Enter the producer’s ID number, type, and PRESS “Enter”. Screen MAD40502 will be displayed with the producer’s eligibility information. |
| 6    | MAD40502                             | View the producer’s EFM records.  |

## B Sample System 36 Eligibility Record

\*--The following System 36 screen displays fields in an eligibility record.--\*

**Note:** Though only 3 years of data show for most fields in the sample record, System 36 files hold 5 years of data for those fields.

|   |             |                      |   |        |        |                          |      |        |
|---|-------------|----------------------|---|--------|--------|--------------------------|------|--------|
| Common Provisions 069 - IOSCO           |             |                      | Update                                  |        |        | MAD40102                 |      |        |
| Eligibility Update Screen               |             |                      | Version: AE69                           |        |        | 04/09/2003 11:00 Term E2 |      |        |
| -----                                   |             |                      |   |        |        |                          |      |        |
| INDIVIDUAL DETERMINATION OF ELIGIBILITY |             |                      |   |        |        |                          |      |        |
| ID Number                               | 111-22-3333 | Type S               | Year                                    | Year   | Year   | 6 Yr                     | 7 Y  |        |
| Name                                    | JAMES TAWAS |                      | 2003                                    | 2002   | 2001   | Flag                     | Flag | ST/CTY |
| AD-1026                                 |             |                      | Y                                       | Y      | Y      | Y                        | Y    | 26/069 |
| FCI                                     |             |                      | W                                       | W      | W      |                          |      |        |
| ACT-ENG                                 |             |                      | Y                                       | Y      | Y      |                          |      |        |
| PERSON                                  |             |                      | Y                                       | Y      | Y      |                          |      |        |
| HELC                                    |             |                      |   |        |        |                          |      |        |
| PCW                                     |             |                      | Y                                       | Y      | Y      |                          |      |        |
| CNVRT                                   |             |                      | Y                                       | Y      | Y      |                          |      |        |
| 6-CP                                    |             |                      | Y                                       | Y      | Y      |                          |      |        |
| CON SUB FSA                             |             |                      | Y                                       | Y      | Y      |                          |      |        |
| DISA GROSS INCM                         |             |                      | Y                                       | Y      | Y      |                          |      |        |
| NAP GROSS INCOME                        |             |                      | Y                                       | Y      | Y      |                          |      |        |
| FRAUD FCIC                              |             |                      | Y                                       | Y      | Y      |                          |      |        |
| NAP NON-COMPLIANCE                      |             |                      | Y                                       | Y      | Y      |                          |      |        |
| CRPLND FCTR                             |             |                      | 1.0000                                  | 1.0000 | 1.0000 |                          |      |        |
| HELC Year of Violation                  |             | WL Year of Violation |   |        |        |                          |      |        |
| Cmd7=End Cmd4=Previous Screen           |             |                      | (P)rint AD-1026A (N)ext-ID ENTER=Update |        |        |                          |      |        |

**Note:** See subparagraph 130 C to print MABDIG.

## \*--37 Viewing EFM Records (Continued)

**C Viewing Web-Based Producer Eligibility Records**

To view the web-based eligibility records, see 3-PL, paragraph 23.

**D Sample Web-Based Eligibility Record**

The following displays fields in an eligibility record on the Web.

| United States Department Of Agriculture<br>Farm Service Agency<br>Producer Subsidiary Print |                        |                                     |  | Date: 07-24-2006 |     |                   |                   |
|---|------------------------|-------------------------------------|--|------------------|-----|-------------------|-------------------|
| JOHN SMITH<br>1234 MAIN STREET<br>SOMEWHERE, MS 22222                                       |                        |                                     | Tax ID Number: 777-66-7777 S<br>Phone Number: none |                  |     |                   |                   |
| <b>SCIMS Information</b>  |                        |                                     |  |                  |     |                   |                   |
| <b>Business Type Information</b>  |                        |                                     |  |                  |     |                   |                   |
| 2006  | Individual             | Citizenship Country - UNITED STATES |  |                  |     |                   |                   |
| 2005  | Individual             | Resident Alien Flag - N/A           |  |                  |     |                   |                   |
| 2004  | Individual             |                                     |  |                  |     |                   |                   |
| <b>SCIMS Links</b>  |                        |                                     |  |                  |     |                   |                   |
| Merced - California   |                        | Coahoma - Mississippi               |  |                  |     |                   |                   |
| <b>Summary Eligibility Information</b>  |                        |                                     |  |                  |     |                   |                   |
| Recording County: Coahoma - Mississippi   |                        |                                     | 2655 NORTH STATE ST                                |                  |     |                   |                   |
| Office Phone: (662)624-8727 x2  |                        |                                     | CLARKSDALE, MS 38614                               |                  |     |                   |                   |
|   | <b>2006</b>            | <b>2005</b>                         | <b>2004</b>  |                  |     |                   |                   |
| AD-1026   | Certified              | Not Filed                           | Not Filed  |                  |     |                   |                   |
| Actively Engaged-Determination  | Not Filed              | Not Filed                           | Not Filed  |                  |     |                   |                   |
| Suspended Producer  | Not Suspended          | Not Suspended                       | Not Suspended                                      |                  |     |                   |                   |
| Adjusted Gross Income   | Not Filed              | Not Filed                           | Not Filed  |                  |     |                   |                   |
| Cash Rent Tenant-Determination  | Awaiting Determination | Awaiting Determination              | Awaiting Determination                             |                  |     |                   |                   |
| Cropland Factor   | 0.0000                 | 0.0000                              | 0.0000   |                  |     |                   |                   |
| Conservation Compliance-Farm/Tract  | In Violation           | In Violation                        | In Violation                                       |                  |     |                   |                   |
| Highly Erodible Land Conservation   | Not Compliant          | Pending Determination               | Pending Determination                              |                  |     |                   |                   |
| Planted Converted Wetland   | Compliant              | Compliant                           | Compliant  |                  |     |                   |                   |
| Converted Wetland   | Compliant              | No Association                      | No Association                                     |                  |     |                   |                   |
| Controlled Substance  | No Violation           | No Violation                        | No Violation                                       |                  |     |                   |                   |
| Delinquent Debt   | No                     | No                                  | No   |                  |     |                   |                   |
| Federal Crop Insurance  | Requirements Not Met   | Requirements Not Met                | Requirements Not Met                               |                  |     |                   |                   |
| Foreign Person  | Not Applicable         | Not Applicable                      | Not Applicable                                     |                  |     |                   |                   |
| Fraud - including FCIC Fraud  | Compliant              | Compliant                           | Compliant  |                  |     |                   |                   |
| Gross Revenue for Disaster  |                        |                                     | Not Filed  |                  |     |                   |                   |
| Gross Revenue for NAP   | Not Filed              | Not Filed                           | Not Filed  |                  |     |                   |                   |
| NAP Non Compliance  | Compliant              | Compliant                           | Compliant  |                  |     |                   |                   |
| Permitted Entity Designation  | Yes                    | Yes                                 | Yes  |                  |     |                   |                   |
| Person Eligibility  | Not Filed              | Not Filed                           | Not Filed  |                  |     |                   |                   |
| <b>Farm/Tract Information for All Tracts</b>  |                        |                                     |  |                  |     |                   |                   |
| Administrative State and County   | Farm                   | Tract                               | Relationship to Farm Tract                         | Highly Erodible  | 027 | Converted Wetland | Planted Converted |
| <b>2006</b>   |                        |                                     |  |                  |     |                   |                   |
| Coahoma, MS   | 4006                   | 8228                                | Owner-Operator                                     |                  | N   | N                 | N                 |
| Coahoma, MS   | 4080                   | 8603                                | Owner-Operator                                     | Y                | N   | N                 | N                 |
| <b>2005</b>   |                        |                                     |  |                  |     |                   |                   |
| Coahoma, MS   | 4006                   | 8228                                | Owner-Operator                                     |                  | N   | N                 | N                 |
| <b>2004</b>   |                        |                                     |  |                  |     |                   |                   |

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**38-53 (Withdrawn--Amend. 10)**

**54-56 (Reserved)**

**57-59 (Withdrawn--Amend. 10)**

**60 (Reserved)**

**Section 3 (Withdrawn--Amend. 10)**

**61, 62 (Withdrawn--Amend. 10)**

**63-72 (Reserved)**

**Section 4 (Withdrawn--Amend. 3)**

**73-75 (Withdrawn--Amend. 3)**

**76-85 (Reserved)**





\*--105, 106 (Withdrawn--Amend. 12)

## 107 Request Updates

### A Overview

CCC-738's and CCC-739's have been used by County Office for exchange of eligibility information and control of PLM. Because of recent additions to the web-based systems, certain portions of CCC-738 and CCC-739 have become obsolete. CCC-527 has been created to replace CCC-738 and CCC-739 and allow County Offices to:

- coordinate subsidiary record requests between County Offices
- coordinate PLM record change requests between County Offices
- create a record of subsidiary file changes.

CCC-527 shall be used for exchanges and/or requests for information.

### B Using CCC-527's

If there is a change needed to a producer's subsidiary record or PLM record, CCC-527 shall be used.

**Note:** CCC-527's shall be FAXed.

The initiating County Office shall:

- complete CCC-527, items 1 through 6 and, if applicable, items 7 through and 10
- sign, record, and date CCC-527, items 11A through 11C
- FAX CCC-527 and all supporting documentation to the receiving County Office.--\*

## \*--107 Request Updates (Continued)

**B Using CCC-527's (Continued)**

| <b>IF the receiving<br/>County Office is the...</b> | <b>THEN...</b>   |
|---|--|
| recording county                                    | <ul style="list-style-type: none"> <li>• assemble any information requested on CCC-527</li> <li>• change, correct, or establish the producer's subsidiary and/or PLM record, if possible</li> </ul> <p><b>Note:</b> In CCC-527, item 10 thoroughly document the reason a producer's subsidiary and/or PLM <b>cannot</b> be changed, corrected or established.</p> <ul style="list-style-type: none"> <li>• FAX CCC-527 and any supporting information back to the initiating County Office.</li> </ul> |
| nonrecording county                                 | <ul style="list-style-type: none"> <li>• complete CCC-527 applicable items</li> <li>• assemble all supporting information</li> <li>• sign, record, and date CCC-527, items 12A through 12C</li> <li>• FAX CCC-527 and any requested information to the initiating County Office.</li> </ul>  |

The receiving County Office shall respond to the initiating County Offices requests for information within 3 business days.

**Note:** The recording County Office is responsible for all updates to any eligibility information in the System 36 or on the Web.--\*

**\*--107 Request Updates (Continued)****C Completing CCC-527's**

CCC-527's shall be completed according to these instructions.

| <b>Item</b> | <b>Action</b>  |
|-------------|--|
| 1           | Date CCC-527 is prepared.  |
| 2A          | Enter the name of the person who will receive the request and complete the action.   |
| 2B          | Enter the State and county code of the County Office that will complete the action.  |
| 2C          | Optional information (suggest to complete for County Offices in other States).   |
| 2D          | Optional information (suggest to complete for County Offices in other States).   |
| 3A          | Enter the name of the person who initiated the request and is requesting the information.  |
| 3B          | Enter the State and county code of the County Office that is requesting the information.   |
| 3C          | Optional information (suggest to complete for County Office in other States).  |
| 3D          | Optional information (suggest to complete for County Office in other States).  |
| 4           | Enter the producer's name.   |
| 5           | Enter the producer's ID number   |
| 6           | Enter the crop year for this request. Only 1 year per CCC-527.   |
| 7           | Check the applicable box.  |
| 8A          | The payment limitation control County Office checks this box when a COC determination is recorded on a CCC-503A that requires a non-control County Office COC to make a determination. |
| 8B          | The PLM non-control County Office records COC determination.   |
| 9A          | Nonrecording County Office shall enter the program to be adjusted/established.   |
| 9B          | Nonrecording County Office shall enter the total PLM amount (whole dollars) to be adjusted/established (total amount needed for year not just increase).                               |
| 9C          | Recording County Office shall enter the date the PLM adjustment was made.  |
| 10          | Enter any comments, additional explanation, or other information to help explain the changes requested for the producer or the reason requested changes were altered or denied.        |
| 11 A        | Initiating representative signs.   |
| 11 B        | Initiating representative enters job title.  |
| 11 C        | Initiating representative enters date the CCC-527 is FAXed.  |
| 12 A        | Receiving representative signs.  |
| 12 B        | Receiving representative enters job title.   |
| 12 C        | Receiving representative enters date the CCC-737 is FAXed to initiating County Office.   |

--\*

**\*--107 Request Updates (Continued)****D Example of CCC-527**

Following is an example of CCC-527.

|   |  |   |   |                                  |                 |
|---|--|---|---|----------------------------------|-----------------|
| <b>CCC-527</b><br>(08-31-06)  |  | <b>U.S. DEPARTMENT OF AGRICULTURE</b><br>Commodity Credit Corporation |   | 1. DATE PREPARED                 |                 |
| <b>REQUEST FOR ACTION FOR SUBSIDIARY/PAYMENT LIMITATION</b>   |  |   |   |                                  |                 |
| This form has been developed to reduce problems of communicating COC determination changes on the MABDIG between counties. Generally, these changes are to correct, revise or establish payment limitation amounts.   |  |   |   |                                  |                 |
| 2A. TO: NAME AND ADDRESS  |  | 2B. ST/CTY CODES  |   | 3A. FROM: NAME AND ADDRESS       |                 |
|   |  |   |   |                                  |                 |
| 2C. Telephone No.<br>(Area code)  |  | 2D. FAX No.<br>(Area code)  |   | 3C. Telephone No.<br>(Area code) |                 |
|   |  |   |   | 3D. FAX No.<br>(Area code)       |                 |
| <b>PART A - ELIGIBILITY DOCUMENTATION</b>   |  |   |   |                                  |                 |
| 4. Producer Name  |  |   | 5. ID Number  |                                  | 6. Crop Year    |
|   |  |   |   |                                  |                 |
| 7. For AD-1026, check if it applies:  |  |   |   |                                  |                 |
| <input type="checkbox"/> AD-1026 needed for producer affiliates <input type="checkbox"/> Completed AD-1026 enclosed   |  |   |   |                                  |                 |
| 8A. For CCC-502's   |  |   | 8B. Did COC concur?   |                                  |                 |
| <input type="checkbox"/> CCC-502 and CCC-503A with determinations enclosed for COC action   |  |   | <input type="checkbox"/> COC Concurs <input type="checkbox"/> COC Does not Concur<br><i>(Detailed Explanation Required in Part C)</i> |                                  |                 |
| <b>PART B - REQUEST TO CHANGE ALLOCATION</b>  |  |   |   |                                  |                 |
| 9. Limitation needed: <i>(If producer is new in your county or if additional Limitation is required.) FAX form and information.</i>   |  |   |   |                                  |                 |
| A. Enter the Program to Adjust  |  | B. Enter the Total Dollar Amount Needed for the Crop Year             |   | C. Enter Date                    |                 |
|   |  | \$  |   |                                  |                 |
|   |  | \$  |   |                                  |                 |
|   |  | \$  |   |                                  |                 |
| <b>PART C - EXPLANATION</b>   |  |   |   |                                  |                 |
| 10. Provide a detailed explanation:   |  |   |   |                                  |                 |
|   |  |   |   |                                  |                 |
| <b>PART D - SIGNATURE</b>   |  |   |   |                                  |                 |
| 11A. Signature of Initiating Representative   |  |   | 11B. Title  |                                  | 11C. Date Faxed |
|   |  |   |   |                                  |                 |
| 12A. Signature of Receiving Representative  |  |   | 12B. Title  |                                  | 12C. Date Faxed |
|   |  |   |   |                                  |                 |
| <small>The U.S. Department of Agriculture (USDA) prohibits discrimination in all its programs and activities on the basis of race, color, national origin, age, disability, and where applicable, sex, marital status, familial status, parental status, religion, sexual orientation, genetic information, political beliefs, reprisal, or because all or part of an individual's income is derived from any public assistance program. (Not all prohibited bases apply to all programs.) Persons with disabilities who require alternative means for communication of program information (Braille, large print, audiotape, etc.) should contact USDA's TARGET Center at (202) 720-2600 (voice and TDD). To file a complaint of discrimination, write to USDA, Director, Office of Civil Rights, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9410, or call (800) 795-3272 (voice) or (202) 720-6382 (TDD). USDA is an equal opportunity provider and employer.</small> |  |   |   |                                  |                 |

--\*

108-114 (Reserved)

**Section 2 (Withdrawn--Amend. 10)**

115, 116 (Withdrawn--Amend. 10)

117-126 (Reserved)

8-29-06

2-PL (Rev. 1) Amend. 12

## 130 MABDIG Report

**A Overview**

MABDIG, or Subsidiary File Diagnostic Listing, can be used to determine producer subsidiary file information. Unlike other reports, which provide a compilation of monthly or yearly producer activity, MABDIG provides a “snapshot” of year-specific producer information.

**B MABDIG Multicounty Section**

Two areas on MABDIG are used to determine whether a producer is multicounty. The first is the name and address section. If the CY multicounty producer flag, the PY multicounty producer flag, or the 5-CM multicounty producer flag is set to “Y”, the producer is an active multicounty producer for that year. The following is the Name and Address Information section of MABDIG.

| Ind<br>Stat | NAME & ADDRESS INFORMATION |                    |     |                  |        |         |          |
|-------------|----------------------------|--------------------|-----|------------------|--------|---------|----------|
|             | AP                         | Id and Type<br>MCM | CEM | Name             | PA-DEL | Pgm-Upd | Date     |
| Y           |                            | 474564345S<br>N    |     | ROB E BROWN<br>Y | MAB095 | 970218  | 01<br>CY |

The MCM flag indicates the producer’s multicounty status. This MABDIG indicates that the producer is an active multicounty producer for both the CY and CY minus 1, but **not** the CY minus 2. The producer is not an active multicounty producer for 1988.

The 2nd section of MABDIG, the Multi County Information section, indicates a producer’s multicounty producer status.

\*--

| Id<br>Stat | MULTI COUNTY INFORMATION |             |             |         |        |  |
|------------|--------------------------|-------------|-------------|---------|--------|--|
|            | Ot St & Cty              | Name        | Rc St & Cty | Pgm-Upd | Date   |  |
|            | 29/045                   | ROB E BROWN | 28/215      | MAD213  | 970210 |  |
|            | 29/089                   | ROB E BROWN | 28/215      | MAD211  | 970210 |  |
|            | 28/215                   | ROB E BROWN | 28/215      | MAD211  | 970218 |  |

The “OT St and Cty” section shows all States and counties in which the producer is or was active in the year for which MABDIG was printed. The “Rc St and Cty” section shows--\* which State and county is the multicounty (MCM PLM) control county for the producer.

**130 MABDIG Report (Continued)****\*--C Instructions for Printing MABDIG**

MABDIG shall be printed on the System 36 by following these steps.

| <b>Step</b> | <b>Action</b>  |
|-------------|--|
| 1           | On Menu FAX250, ENTER "4", "Application Processing", and PRESS "Enter".  |
| 2           | On Office Selection Menu FAX09002, enter County, and PRESS "Enter".  |
| 3           | On Application Selection Menu FAX07001, ENTER "9", "Common Provisions", and PRESS "Enter".   |
| 4           | On Menu MA0000, ENTER "4", "Subsidiary Files Maintenance", and PRESS "Enter".  |
| 5           | On Menu MAD000, ENTER "8", "Print Producer Subsidiary File Data", and PRESS "Enter".   |
| 6           | On Menu MABDI0, enter type of MABDIG needed: <ul style="list-style-type: none"> <li>• ENTER "1" to print multiple Producer MABDIG's, and PRESS "Enter"</li> <li>• ENTER "2" to print single Producer MABDIG, and PRESS "Enter".</li> </ul> |
| 7           | On Menu MABDIG03, enter the applicable year needed, and PRESS "Enter".   |
| 8           | On Menu MABDIG01, enter the producer ID number or enter the producer using the ID selection screen, and PRESS "Enter".   |
| 9           | On Screen MADPRT01, enter the applicable printer ID, and PRESS "Enter".  |
| 10          | MABDIG will print.   |

--\*

**Section 3 Using PLM Software****\*--Subsection 1 Revising PLM Amounts--\*****177 General Information****A Summary of Uses**

County Offices can use PLM software to:

- revise program allocation amounts
- change the control county for PLM sets
- view program allocation amounts.

Through actions performed in farm, permitted entity, or joint operation maintenance, County Offices cause the KC-ITSDO mainframe to:

- create new PLM sets
- add producers to existing PLM sets
- delete producers from existing sets
- delete PLM sets.

**B Updating PLM Records**

**\*--Only the PLM control County Office for a producer or combination may update the PLM--\*** records for that producer or combination.

PLM software provides a validation that ensures that the total PLM amounts for a PLM set do not exceed the program maximum.

**C Notifying Control County Office of Need for Re-Allocation**

PLM noncontrol County Offices, CMA's, DMA,s and LSA's must contact a producer's PLM control County Office to obtain a re-allocation of program amounts. This can be accomplished through:

- CCC-527 for PLM non-control County Offices
- CCC-732 for CMA's, DMA's, and LSA's according to 1-CMA, paragraphs 158 and 159.

If the request is approved, the control PLM County Office will proceed with re-allocating program amounts.

If follow up is necessary, use either telephone call or memorandum.

**Note:** See paragraph 107 to complete CCC-527.--\*

## 178 Determining Control County

### A Overview

PLM software allows only the control county for a PLM set to update amounts in the PLM set. County Offices must know the control county for the PLM set to update program amounts in the PLM set.

### B Using MABDIG to Determine Control County

County Offices can use MABDIG to obtain the control county for a producer in need of program amount re-allocation. If a producer is active in a county, the Payment Limitation Information section of an applicable year MABDIG will reveal the control county for the producer. This applies to members of combinations as well.

\*--The following section of the MABDIG printed in County 48/233 for a combined producer illustrates the control county for the entire combination to which the producer belongs.

| PAYMENT LIMITATION INFORMATION: |        |                 |             |        |        |        |        |       |         |        |
|---------------------------------|--------|-----------------|-------------|--------|--------|--------|--------|-------|---------|--------|
| Ind<br>Stat                     | St/Cty | Cntrl<br>St/Cty | KCMO Acct # | DIR    | DIR/PN | CC     | CC/PN  |       | Pgm-Upd | Date   |
| ---                             | ---    | ---             | -----       | ----   | -----  | ----   | -----  |       | -----   | -----  |
|                                 | 48/233 | 48/205          | 940000003   | 20000  |        | 32500  |        |       | MAD740  | 021001 |
|                                 |        |                 |             | PFC/SL | CRP    | REG/PS | OTH/PS | NAP   | Pgm-Upd | Date   |
|                                 |        |                 |             | -----  | -----  | -----  | -----  | ----- | -----   | -----  |
|                                 | 48/233 | 48/205          | 940000003   | 20000  | 25000  | 37500  | 37500  |       | MAD740  | 021001 |

County 48/233 must contact control County 48/205 to reallocate program--\* amounts in its counties.



**366 Rules and Policies****A Introduction**

This paragraph provides the rules and policies that must be followed to record payment limitation information in the entity file.

**B Permitted Entity Rules**

The following table explains the permitted entity rule for individuals who earn payments subject to permitted entity provisions.

| <b>IF an individual...</b>   | <b>THEN the individual may not receive additional payments, directly or indirectly, from holding substantial interest in more than...</b> |
|--|---|
| receives program payments as an individual or a member of a joint operation                | 2 entities that also receive payments.  |
| does <b>not</b> receive program payments as an individual or a member of a joint operation | 3 entities that receive payments.   |

**C When to Update Entity Files**

\*--County Offices shall update the entity files for **all** producers who file:

- CCC-502B, CCC-502C, or CCC-502D
- CCC-501A for the purposes of participating in NRCS-administered programs such as EQIP and WHIP.

**Note:** Entity files shall be updated even if permitted entity rules do **not** apply to the program for which the producer is applying.

**Note:** If the entity is a multi-county producer who is participating in a program that issues web-based payments, then the County Office shall ensure that the entity is loaded into the entity file in the control county even if the producer did **not** apply for the program in the control county. The control county can be found by looking at the recording county in the multi-county producer section of the MABDIG.--\*

**366 Rules and Policies (Continued)****D Entity Types**

The following is a list of entity types.

\*--

| <b>Entity Type</b> | <b>Business Type</b>   |
|--------------------|--|
| 04                 | Corporation/Limited Liability Company                                    |
| 05                 | Limited Partnership  |
| 06                 | Estate   |
| 07                 | Trust - Revocable  |
| 08                 | Federal Owned  |
| 09                 | State and Local Government, Church, Charity, and Non-Profit Organization |
| 13                 | Public School  |
| 17                 | Trust - Irrevocable  |
| 18                 | Individual Operating as a Small Business                                 |
| 99                 | Unknown  |

**Note:** See 1-CM, Exhibit 11 for further information on recording business types.--\*

## 366 Rules and Policies (Continued)

**E Rules for Loading Entities**

The rules and policies for recording payment limitation information in the entity files are:

- the entity must be active in NAM to be loaded as an entity in the entity file
- \*--all entities shall be loaded in the entity file, including individual operating as a small business

**Exception:** Entities with a business type of federal owned, State and local government, or public school cannot be loaded in the entity file as an--\* entity; however, they may be loaded as a member of an entity.

- every entity must have at least 1 member contained within it to be loaded in the entity file
- each member of the entity must be active in NAM
- entities on a farm in a particular county but not earning payment in that county do not need to be loaded in that county's entity file for the applicable year
- entities with ID type "E" are accepted when entered in the entity file
- members with ID types "S", "E", "T", "F", or "I" are accepted when entered in the entity file
- members of entities may be any entity type
- the actual shares of the members of the entities must total 1.0000.

**367 Related Information****A Introduction**

This paragraph provides important information for County Offices planning to revise or load members in the entity file.

**B Source Documents**

The following table explains which forms will be necessary for loading data into the entity file.

| <b>Entity Type</b>   | <b>Source Document</b>   |
|--|--|
| General partnerships and joint ventures                        | <ul style="list-style-type: none"> <li>• CCC-502B</li> <li>• CCC-503A</li> </ul>   |
| Corporations, limited partnerships, and other similar entities | <ul style="list-style-type: none"> <li>• CCC-502C</li> <li>• CCC-501A</li> <li>• CCC-501B</li> <li>• CCC-503A</li> </ul> |
| Estates and trusts   | <ul style="list-style-type: none"> <li>• CCC-502D</li> <li>• CCC-501A</li> <li>• CCC-501B</li> <li>• CCC-503A</li> </ul> |

**\*--C ID Number Changes**

IRS has many rules about changes in entities and whether that change requires a new employer ID number. See Exhibit 10 for additional information about employer ID numbers.--\*

**368-377 (Reserved)**

## 419 Revising Business Types for Entities (Continued)

**D Revising the Entity Type for an Entity**

Revise the entity type when an existing entity is restructured to create a new entity according to the following.

| Step | Menu or Screen                     | Action  |
|------|------------------------------------|---|
| 1    | MA0000, Common Management Menu     | ENTER “4”, “Subsidiary Files Maintenance”, and PRESS “Enter”.   |
| 2    | MAD000, Subsidiary Main Menu       | *--ENTER “7”, “Entity Files and Payment Limitation Register”, and PRESS “Enter”.--*   |
| 3    | MAB440B, Entity/Pay Limit Register | ENTER “1”, “Create/Revise/Delete Entity Record”, and PRESS “Enter”.   |
| 4    | MAB44000, Entity Record            | ENTER “1”, “CY Records”, and PRESS “Enter”.   |
| 5    | MAB44001, Entity File              | Select the entity and PRESS “Enter”.  |
| 6    | MAB44002, Entity File              | Enter the new effective date from CCC-502 and PRESS “Enter”.  |
| 7    | MAD501E1, Permitted Entity Update  | <p>ENTER “D” to delete and PRESS “Enter”.</p> <p><b>Note:</b> An asterisk will be placed by the members name.</p> <p>ENTER “U” to update and PRESS “Enter”.</p> <p><b>Note:</b> See subparagraph 420 B.</p> |
| 8    | *--SCIMS Customer Search           | Access SCIMS according to 1-CM, subparagraphs 141 D through J.  |
| 9    |                                    | Search SCIMS for the customer to be modified according to 1-CM, paragraph 175.  |
| 10   | SCIMS Business Information         | Change business type of the customer in SCIMS according to 1-CM, paragraph 196.   |
| 11   |                                    | Submit the customer record.--*  |

## 419 Revising Business Types for Entities (Continued)

**D Revising the Entity Type for an Entity (Continued)**

| <b>Step</b> | <b>Menu or Screen</b>                    | <b>Action</b>  |
|-------------|--|--|
| 12          | MA0000,<br>Common<br>Management<br>Menu  | ENTER “4”, “Subsidiary Files Maintenance”, and PRESS “Enter”.  |
| 13          | MAD000,<br>Subsidiary Main<br>Menu       | ENTER “7”, “Entity File and Payment Limitation Register”, and PRESS “Enter”.   |
| 14          | MAB440B,<br>Entity/Pay Limit<br>Register | ENTER “1”, “Create/Revise/Delete Entity Records”, and PRESS “Enter”.   |
| 15          | MAB44000,<br>Entity Record               | ENTER “1”, “CY”, and PRESS “Enter”.  |
| 16          | MAB44001,<br>Entity File                 | Select the entity to be updated and PRESS “Enter”.   |
| 17          | MAB44002,<br>Entity File                 | Enter the new effective date from CCC-502 and PRESS “Enter”.   |
| 18          | MAD501E1,<br>Permitted Entity<br>Update  | ENTER “A” and PRESS “Enter”. Add the members of the entity to the entity file. PRESS “Enter” twice to update. Additional information on adding members to the entity file can be found in paragraph 378. |

## 419 Revising Business Types for Entities (Continued)

**E Revising the Entity Type From an Entity to a Joint Operation**

Revise the entity type when an entity restructures to become a joint operation according to the following table.

| Step | Menu or Screen                           | Action   |
|------|--|--|
| 1    | MA0000,<br>Common<br>Management Menu     | ENTER "4", "Subsidiary Files Maintenance", and PRESS "Enter".  |
| 2    | MAD000,<br>Subsidiary Main<br>Menu       | *--ENTER "7", "Entity Files and Payment Limitation Register", and PRESS "Enter".--*  |
| 3    | MAB440B,<br>Entity/Pay Limit<br>Register | ENTER "1", "Create/Revise/Delete Entity Record", and PRESS "Enter".  |
| 4    | MAB44000,<br>Entity Record               | ENTER "1", "CY Records", and PRESS "Enter".  |
| 5    | MAB44001,<br>Entity File                 | Select the entity and PRESS "Enter".   |
| 6    | MAB44002,<br>Entity File                 | Enter the new effective date from CCC-502 and PRESS "Enter".   |
| 7    | MAD501E1,<br>Permitted Entity<br>Update  | ENTER "D" to delete and PRESS "Enter".<br><br><b>Note:</b> An asterisk will be placed by the members name.<br><br>ENTER "U" to update and PRESS "Enter".<br><br><b>Note:</b> See subparagraph 420 B. |
| 8    | *--SCIMS<br>Customer Search              | Access SCIMS according to 1-CM, subparagraphs 141 D through J.   |
| 9    |  | Search SCIMS for the customer to be modified according to 1-CM, paragraph 175.   |
| 10   | SCIMS Business<br>Information            | Change business type of the customer in SCIMS according to 1-CM, paragraph 196.  |
| 11   |  | Submit the customer record.--*   |

**419 Revising Business Types for Entities (Continued)****E Revising the Entity Type from an Entity to a Joint Operation (Continued)**

| <b>Step</b> | <b>Menu or Screen</b>                   | <b>Action</b>  |
|-------------|---|--|
| 12          | MA0000,<br>Common<br>Management<br>Menu | ENTER “4”, “Subsidiary Files Maintenance”, and PRESS “Enter”.  |
| 13          | MAD000,<br>Subsidiary Main<br>Menu      | ENTER “6”, “Joint Operations”, and PRESS “Enter”.  |
| 14          | MAB440A,<br>Joint Operation<br>File     | ENTER “1”, “Create/Revise/Delete Joint Operation Records”, and PRESS “Enter”.  |
| 15          | MAB44000,<br>Joint Operation<br>Record  | ENTER “1”, “CY”, and PRESS “Enter”.  |
| 16          | MAB44001,<br>Joint Operation<br>File    | Select the joint operation to be updated and PRESS “Enter”.  |
| 17          | MAB44002,<br>Joint Operation<br>File    | Enter the new effective date from CCC-502 and PRESS “Enter”.   |
| 18          | MAD501J1,<br>Joint Operation<br>Update  | ENTER “A” and PRESS “Enter”. Add the members of the entity to the entity file. PRESS “Enter” twice to update. Additional information on adding members to the entity file can be found in paragraph 378. |



## Reports, Forms, Abbreviations, and Redelegations of Authority

### Reports

None

### Forms

This table lists all forms referenced in this handbook.

| Number   | Title   | Display Reference | Reference                        |
|----------|---|-------------------|----------------------------------|
| AD-1026A | Supplemental to AD-1026 (Continuation)  |                   | 38                               |
| CCC-501A | Member's Information  |                   | 366, 367, 414, 418, 434          |
| CCC-501B | Designation of "Permitted Entities"   |                   | 367, 418, 434                    |
| CCC-502A | Farm Operating Plan for Payment Eligibility Review for an Individual  |                   | 318                              |
| CCC-502B | Farm Operating Plan for Payment Eligibility Review for a Joint Venture or General Partnership                       |                   | Parts 6 and 7                    |
| CCC-502C | Farm Operating Plan for Payment Eligibility Review for Corporations, Limited Partnerships or Other Similar Entities |                   | Parts 6 and 7                    |
| CCC-502D | Farm Operation Plan for Payment Eligibility Review for an Estate or Trust   |                   | 365-367, 379, 393, 395, 432, 434 |
| CCC-503A | County Committee Worksheet for "Actively Engaged in Farming" and "Person" Determinations                            |                   | 367, 434                         |
| CCC-527  | Request for Action for Subsidiary/Payment Limitation  | 107               | 177                              |
| CCC-732  | CMA or LSA Producer Payment Limitation Request  |                   | 177                              |
| FSA-153  | Agricultural Foreign Investment Disclosure Act Report   |                   | 414                              |

## Reports, Forms, Abbreviations, and Redelegations of Authority (Continued)

## Abbreviations Not Listed in 1-CM

The following abbreviations are not listed in 1-CM.

| <b>Approved Abbreviation</b> | <b>Term</b>                                 | <b>Reference</b>              |
|------------------------------|---|-------------------------------|
| CC                           | counter-cyclical                            | 146                           |
| CDP                          | Crop Disaster Program                       | 146                           |
| CEM                          | combined producer (file)                    | Text                          |
| CY                           | current year                                | Text                          |
| DCP                          | Direct and Counter-Cyclical Program         | 146, 180                      |
| DBA                          | doing business as                           | 366                           |
| DIR                          | direct                                      | 146, 180                      |
| EFM                          | eligibility file                            | 36, Part 2                    |
| EOD                          | end-of-day process                          | Text                          |
| EQIP                         | Environmental Quality Incentives Program    | 146, 366                      |
| LAP                          | Livestock Assistance Program                | 146                           |
| LLC                          | Limited Liability Company                   | 418                           |
| MCM                          | multicounty producer (file)                 | Text                          |
| MLA                          | Market Loss Assistance Program              | 146, 180                      |
| NAM                          | name and address file                       | Text                          |
| NAP                          | Noninsured Crop Disaster Assistance Program | 1, 364, 431,<br>Parts 2 and 4 |
| PCCA                         | Producers Cotton Cooperative Association    | 165                           |

## Reports, Forms, Abbreviations, and Delegations of Authority (Continued)

## Abbreviations Not Listed in 1-CM (Continued)

| Approved Abbreviation | Term   | Reference        |
|-----------------------|--|------------------|
| PFC                   | production flexibility contract              | Text             |
| PID                   | permanent ID number                          | Part 7,<br>Ex. 2 |
| PLM                   | payment limitation (file)                    | Text             |
| PN                    | peanuts                                      | 146              |
| PS                    | price support                                | 180              |
| PY                    | prior year                                   | Text             |
| SCIMS                 | Service Center Information Management System | 419              |
| SOD                   | start-of-day process                         | Text             |
| WHIP                  | Wildlife Habitat Incentives Program          | 366              |

## Delegations of Authority

None



## **IRS Information About Employer ID Numbers**

Following is additional information from IRS about employer ID numbers.



### **Employer ID Numbers (EIN) - Do You Need a New EIN?**

Generally, businesses need a new EIN when their ownership or structure has changed. Although changing the name of your business does not require you to obtain a new EIN, you may wish to visit the [Business Name Change](#) page to find out what actions are required if you change the name of your business. The information below provides answers to frequently asked questions about changing your EIN.

#### **Sole Proprietors**

You **will be** required to obtain a new EIN if the following statements are true. Refer to "[How to Apply for an EIN.](#)"

- You are subject to a bankruptcy proceeding.
- You incorporate.
- You take in partners and operate as a partnership.
- You purchase or inherit an existing business that you operate as a sole proprietorship.

You **will not** be required to obtain a new EIN if the following statements are true.

- You change the name of your business.
- You change your location and add other locations.
- You operate multiple businesses.

#### **Corporations**

You **will be** required to obtain a new EIN if the following statements are true. Refer to "[How to Apply for an EIN.](#)"

- A corporation receives a new charter from the secretary of state.
- You are a subsidiary of a corporation using the parent's EIN or you become a subsidiary of a corporation.
- You change to a partnership or a sole proprietorship.
- A new corporation is created after a statutory merger.

You **will not** be required to obtain a new EIN if the following statements are true.

- You are a division of a corporation.
- The surviving corporation uses the existing EIN after a corporate merger.
- A corporation declares bankruptcy.
- The corporate name or location changes.
- A corporation chooses to be taxed as an S corporation.
- Reorganization of a corporation changes only the identity or place.

## **IRS Information About Employer ID Numbers (Continued)**

### **Partnerships**

You **will be** required to obtain a new EIN if the following statements are true. Refer to "[How to Apply for an EIN.](#)"

- You incorporate.
- Your partnership is taken over by one of the partners and is operated as a sole proprietorship.
- You end an old partnership and begin a new one.
- 50 percent or more of the ownership (measured by interests in capital and profits) changes hands within a 12-month period.

You **will not** be required to obtain a new EIN if the following statements are true.

- The partnership declares bankruptcy
- The partnership name changes.
- You change the location of the partnership or add other locations.

### **Estates**

You **will be** required to obtain a new EIN if the following statements are true. Refer to "[How to Apply for an EIN.](#)"

- A trust is created with funds from the estate (not simply a continuation of the estate).
- You represent an estate that operates a business after the owner's death.

You **will not** be required to obtain a new EIN if the following statement is true.

- The administrator, personal representative, or executor changes his/her name or address.

### **Trusts**

You **will be** required to obtain a new EIN if the following statements are true. Refer to "[How to Apply for an EIN.](#)"

- One person is the grantor/maker of many trusts.
- A trust changes to an estate.
- A living or intervivos trust changes to a testamentary trust.
- A living trust terminates by distributing its property to a residual trust.

You **will not** be required to obtain a new EIN if the following statements are true.

- The trustee changes.
- The grantor or beneficiary changes his/her name or address.

### **Additional Resources**

- [Publication 334](#), Tax Guide for Small Business
- [Publication 15](#), Circular E, Employers Tax Guide
- [Publication 15-A](#), Employer's Supplemental Tax Guide
- [Publication 542](#), Corporations
- [Publication 541](#), Partnerships
- [Publication 950](#), Introduction to Estate and Gift Tax
- [Publication 559](#), Survivors, Executors and Administrators
- [Publication 1635](#), Understanding Your EIN (PDF)

This information is located at <http://www.irs.gov/businesses/small/article/o,,id=98011,00.html>